personal property whether levied prior or subsequent to the time this act takes effect." 15

House File No. 17. Approved February 17, 1934.

CHAPTER 91

REMISSION OF TAXES FOR LOSS OF BANK STOCK

H. F. 6

AN ACT to amend section seven thousand two hundred thirty-seven (7237), Code, 1931, relating to remission of taxes in case of loss.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. That section seven thousand two hundred thirty-seven
- (7237), Code, 1931, is hereby amended by adding thereto the following: "The loss of capital stock in a bank operated within the
- state of Iowa and the making and paying of a stock assessment for
- the year such stock was assessed for taxation shall be a destruction
- within the meaning of this section."
- SEC. 2. This act, being deemed of immediate importance, shall
- be in full force and take effect from and after its publication in the
- Iowa Falls Citizen, a newspaper published at Iowa Falls, Iowa, and 3
- in the Cedar Rapids Gazette, a newspaper published at Cedar Rapids,
- Iowa.

House File No. 6. Approved January 3, 1934.

I hereby certify that the foregoing act was published in the Cedar Rapids Gazette, January 5, 1934, and the Iowa Falls Citizen, January 16, 1934. MRS. ALEX MILLER, Secretary of State.

CHAPTER 92

SALES OF REAL ESTATE FOR DELINQUENT TAXES

S. F. 70

AN ACT to amend chapter one hundred thirty-three (133) of the acts of the Fortyfifth General Assembly, relating to sales of real estate for delinquent taxes.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Section one (1) of chapter one hundred thirty-three (133) of the acts of the Forty-fifth General Assembly, is amended by striking the words and figures, "December 4, 1933", wherever they appear in lines 4, 5 and 6 and by inserting in both instances the words and figures, "April 2, 1934."
- 2 3
- 4
- SEC. 2. This act, being deemed of immediate importance, shall
- be in full force and effect from and after its publication in the
- Estherville News, a newspaper published at Estherville, Iowa, and

in the Des Moines Daily Record, a newspaper published at Des Moines. Iowa.

Senate File No. 70. Approved November 23, 1933.

I hereby certify that the foregoing act was published in the Estherville News and Des Moines Daily Record, November 27, 1933. MRS. ALEX MILLER, Secretary of State.

CHAPTER 93

NOTICE OF SALE OF REAL ESTATE FOR DELINQUENT TAXES

S. F. 79

AN ACT to amend the provisions of section seven thousand two hundred forty-six (7246). Code, 1931, relating to the notice of tax sale by the county treasurer and the service of such notice by publication in a newspaper.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Amend section seventy-two hundred forty-six (7246)
- of the Code of Iowa, 1931, by striking from line 12 thereof the words 2
- "at least one week" and by inserting in lieu thereof the words "not
- more than two weeks."
- 1 SEC. 2. Nothing herein shall be construed to affect the validity
- of tax sale notices published prior to November 22, 1933, covering
- the tax sale to be held April 2, 1934.
- SEC. 3. This act, being deemed of immediate importance, shall be
- in full force and effect from and after its passage and publication
- as provided by law, in the Cedar Falls Record, a newspaper published at Cedar Falls, Iowa, and in the Estherville News, a news-
- paper published at Estherville, Iowa.

Senate File No. 79. Approved November 23, 1933.

I hereby certify that the foregoing act was published in the Cedar Falls Record, November 25, 1933, and Estherville News, November 27, 1933.

MRS. ALEX MILLER, Secretary of State.